October 28, 2009

Nature of Changes

TY 2009 Publication 1346 – File Specification Change #1

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are scheduled to be implemented nationwide December 22, 2009

The TY2009 Publication 1346 on irs.gov will be updated November 07, 2009.

Part 2, Section 2

Form 1040 Page 2

- Seq 1189: Changed the Identification to "Refundable Education Credit'

Form 1040A Page 2

- New Byte Count: 0891
- Added New Seq: 0809
- Seq 1189: Changed the Identification to "Refundable Education Credit'

Form 1040-SS (PR) Page 1

- Seq 1220: Changed the Field Description to "NO ENTRY"

Part 2, Section 4

Form 2210 Page 3

- New Byte Count: 0538
- Deleted Seqs: 0587 and 0588
- Seq 0590: Changed the form Ref. to 29(a)
- Seq 0592: Changed the form Ref. to 30(a)
- Deleted Seqs: 0620 and 0621
- Seq 0623: Changed the form Ref. to 29(b)
- Seq 0624: Changed the form Ref. to 30(b)
- Deleted Seqs: 0631 and 0633
- Seq 0636: Changed the form Ref. to 29(c)
- Seq 0638: Changed the form Ref. to 30(c)
- Seq 0655: Changed the form Ref. to 29(d)
- Seq 0657: Changed the form Ref. to 30(d)
- Seqs 0667, @0669, 0671: Changed the Form Ref. to 31

Form 3468 Page 1

- Seq 0265: Changed the Identification to "Applicable Unused Investment Credit"

Form 3468 Page 2

- New Byte count: 0360
- Seq 0370: Changed the Identification to "Calculated Other Certified Historic Structures"

Form 3468 page 2 (continued)

- Seq 0400: Changed the Identification to "Basis of Geothermal Energy and Solar Energy"
- Seq 0405: Changed the Identification to "Credit for Geothermal Energy and Solar Energy"
- Seq 0415: Re-sequenced to 0413
- Added New Seqs: 0414, 0416, 0417, 0418, and 0419
- Seq 0420: Changed the Identification to "Basis of Qualified Fuel Cell Property";
  Changed the Form Ref. to 11f
- Seq 0425: Changed the Identification to "Credit for Qualified Fuel Cell Property";
  Changed the Form Ref. to 11f
- Seq 0430: Changed the Identification to "Applicable Kilowatt Capacity Property";
  Changed the Form Ref. to 11g
- Seq 0435: Changed the Identification to "Applicable Kilowatt Capacity Property Amt";
  Changed the Form Ref. to 11g
- Seq 0440: Changed the Identification to "Enter the Lesser of 11f or 11g";
  Changed the Form Ref. to 11h
- Seqs 0445, 0450: Changed the Form Ref. to 11i
- Seq 0455, 0460: Changed the Form Ref. to 11j
- Seq 0465: Changed the Identification to "Enter the Lesser of 11i or 11j";
  Changed the Form Ref. to 11k
- Seq 0470: Re-sequenced to **0474**;
  Changed the Identification to "Basis of Combined Heat and Power Property";
  Changed the Form Ref. to 11l
- Seq 0471: Changed the Field Description to "blank"
- Seq 0475: Changed the Identification to "Credit for Combined Heat and Power Property Amt";
  Changed the Form Ref. to 11l
- Seq 0480: Changed the Form Ref. to 11m
- Seq 0485: Changed the Form Ref. to 11n
- Added New Seqs: 0486, 0487, and 0488
- Seqs 0490, 0495: Changed the Form Ref. to 11q
- Seqs 0505, 0510: Changed the Form Ref. to 11r
- Seq 0512: Changed the Identification to "Basis of Qualified Investment Property";
  Changed the Form Ref. to 11s
- Seq 0514: Changed the Identification to "Credit for Qualified Investment Property";
  Changed the Form Ref. to 11s
- Deleted Seq: 0515
- Seq 0520: Changed the Identification to "Applicable Used Investment Credit"
- Seq 0525: Changed the Identification to "Add Lines 10e through 10j…"
- Seqs 0530, 0535, 0540, 0543, 0545, 0550: Moved to Page 3

*********Move above fields (0474 thru 0550) to Page 3*********

Form 3468 Page 3 **(Added Page 3 back)**

*********Adopted fields (0474 thru 0550) from Page 2*********

Form 4684 Page 1

- Seq 0011: Changed the Identification to “Revenue Procedure 2009-20 Indicator”
- Seq 0446: Changed the Identification to “Subtract Line 18 from Line 16”

Form 5405

- Changed the Form Title to “First-Time Homebuyer Credit and Repayment of the Credit”
- New Byte Count: 0284
- Seq 0005: Changed the Field Description to “N
- 0000001 – 0000002”
- Seq 0020: Changed the Field Description to “AN, Allowable special characters are space, slash, and hyphen”
- Added new Seq: 0185

Form 5695 Page 1

- New Byte Count: 0235
- Added New Seqs: 0127 and 0129

Form 6478

- Seqs 0036, 0038, 0046, 0048, 0076, 0078, 0079 and 0082: Changed the Field Description to N

Form 8586

- Seq 0020: Changed the Identification to “Number of Forms 8609-A Attached before 2008”
- Seq @0025: Changed the Identification to “Multiple BLDG Project Schedule before 2008”
- Seq 0050: Changed the Identification to “Decrease in the QLFY Basis - Yes Box”
- Seq 0060: Changed the Identification to “Decrease in the QLFY Basis - No Box”
- Seq *0070: Changed the Identification to “BLDG ID Number – BIN1”
- Seq +0080: Changed the Identification to “BLDG ID Number – BIN2”
- Seq +0090: Changed the Identification to “BLDG ID Number – BIN3”
- Seq +0100: Changed the Identification to “BLDG ID Number – BIN4”
- Seq @0105: Changed the Identification to “CR ATTR to more than one BLDG Sch”
- Seq 0110: Changed the Identification to “Current Year Credit before 2008”
- Seq 0120: Changed the Identification to “LIHC from PARTS/S Corps, Estates before 2008”
- Seq 0130: Changed the Identification to “Add Lines 3 and 4”
- Seq 0140: Changed the Identification to “Allocated to Beneficiaries”
- Seq 0150: Changed the Identification to “Estate and Trust”
- Seq 0160: Changed the Identification to “Number of Forms 8609-A Attached after 2007”
- Seq @0165: Changed the Identification to “Multiple BLDG Project Schedule after 2007”
- Seq 0190: Changed the Identification to “DECR in the QLFY Basis - Yes Box”
- Seq 0200: Changed the Identification to “DECR in the QLFY Basis - No Box”
- Seq *0210: Changed the Identification to “BLDG ID Number – BIN1”
- Seq +0220: Changed the Identification to “BLDG ID Number – BIN2”
- Seq +0230: Changed the Identification to “BLDG ID Number – BIN3”
- Seq +0240: Changed the Identification to “BLDG ID Number – BIN4”

Form 8586 (continued)

- Seq @0250: Changed the Identification to “CR ATTR to more than one BLDG Sch after 2007”
- Seq 0260: Changed the Identification to “Current Year Credit after 2007”
- Seq 0270: Changed the Identification to “LIHC after 2007 from PARTS/S CORP”
- Seq 0280: Changed the Identification to “Add Lines 10 and 11”
- Seq 0290: Changed the Identification to “LIHC from Passive Acty”
- Seq 0300: Changed the Identification to “Subtract Line 13 from Line 12”
- Seq 0310: Changed the Identification to “LIHC from Passive Acty”
- Seq 0320: Changed the Identification to “Carry forward LIHC to 2009”
- Seq 0340: Changed the Identification to “Carryback LIHC from 2010”
- Seq 0350: Changed the Identification to “Add Lines 14 thru 17”
- Seq 0360: Changed the Identification to “Allocated to Beneficiaries of Estate or Trust”
- Seq 0370: Changed the Identification to “Estate and Trust”

Form 8830: The F8830 is removed from Pub 1346

Form 8834 Page 1

- Seq +0130: Changed the Field No. to *0130;
  Changed the Field Description to (R or “STMbnn”)
- Seq *+0140: Changed the Field No. to +0140;
  Changed the Field Description to N

Form 8834 Page 2

- Seq 0760: Changed the Identification to “Foreign Tax Credit”
- Seq 0770: Changed the Identification to “Credits from Form 1040”

Form 8862

- New Byte Count: 1052
- Seq 0042: Changed the Field No. to 0520;
  Changed the Form Ref. to 8
- Seq 0052: Changed the Field No. to 0530;
  Changed the Form Ref. to 9
- Seq 0062: Changed the Form Ref. to 4A
- Seq 0072: Changed the Form Ref. to 4B
- Added New Seq: 0076
- Seq 0082: Changed the Form Ref. to 5A(1)
- Seq 0084: Changed the Form Ref. to 5A(2)
- Seq 0092: Changed the Form Ref. to 5B(1)
- Seq 0094: Changed the Form Ref. to 5B(2)
- Added New Seqs: 0102 and 0104
- Seqs 0133, 0137, 0141, 0144, 0145, 0147: Changed the Form Ref. to “6A Child 1”
- Seq 0150: Changed the Form Ref. to 6B
- Seqs 0246, 0250, 0255, 0260, 0265, 0270: Changed the Form Ref. to “6B Child 2”
- Added New Seqs: 0272, 0274, 0276, and 0278
- Added New Seqs: 0280, 0282, 0284, and 0286
- Seqs 0290, 0300: Changed the Form Ref. to 7
- Seqs 0310, 0320, 0330, 0340, 0350, 0360: Changed the Form Ref. to 7A
- Seqs 0370, 0380, 0390, 0400, 0410, 0420, 0430: Changed the Form Ref. to 7B
- Added New Seqs: 0440, 0450, 0460, and 0470

Form 8862(continued)

- Added New Seqs: 0480, 0490, 0500, and 0510

Form 8864

- New Byte Count: 0250
- Deleted Seqs: 0020 and 0030
- Seq 0033: Changed the form Ref. to 1a
- Seq 0036: Changed the form Ref. to 1c
- Seq 0040: Changed the form Ref. to 2a
- Seq 0050: Changed the form Ref. to 2c
- Seq 0052: Changed the form Ref. to 3a
- Seq 0054: Changed the form Ref. to 3c
- Deleted Seqs: 0060 and 0070
- Seq 0073: Changed the form Ref. to 4a
- Seq 0076: Changed the form Ref. to 4c
- Seq 0080: Changed the form Ref. to 5a
- Seq 0090: Changed the form Ref. to 5c
- Seq 0092: Changed the form Ref. to 6a
- Seq 0094: Changed the form Ref. to 6c
- Seq 0096: Changed the form Ref. to 7a
- Seq 0098: Changed the form Ref. to 7c
- Seq 0100: Changed the form Ref. to 8
- Seq 0110: Changed the form Ref. to 9
- Seqs 0120, @0125: Changed the form Ref. to 10
- Seq 0200: Changed the form Ref. to 11
- Seq 0210: Changed the form Ref. to 12

Form 8936

- New Byte Count: 0439
- Seq *+0070: Changed the Form Ref. to 5(a)
- Deleted Seqs: 0080 and 0090
- Seq 0160: Changed the Form Ref. to 5(b)
- Deleted Seqs: 0170 and 0180
- Seq 0250: Changed the Form Ref. to 5(c)
- Deleted Seqs: 0260 and 0270
- Seq 0280: Changed the Identification to “Add Cols (a) through (c) on Line 5”
- Seq 0310: Changed the Identification to “Amt from Line 3 or Subtract Line 5 from 3 (V1)”;
  Changed the Form Ref. to 9(a)
- Deleted Seqs: 0320 and +0330
- Seq 0340: Changed the Identification to “Amt from Line 3 or Subtract Line 5 from 3 (V2)”;
  Changed the Form Ref. to 9(b)
- Deleted Seqs: 0350 and 0360
- Seq 0370: Changed the Identification to “Amt from Line 3 or Subtract Line 5 from 3 (V3)”;
  Changed the Form Ref. to 9(c)
- Deleted Seqs: 0380 and 0390
- Seq 0400: Changed the Identification to “Add Cols (a) through (c) on Line 9”

Sch C/C-EZ Worksheet (2)

- Seq 0070: Changed the Field No. to *0070;
  Changed the Field Description to (AN or “STMbnn”)
- Seq 0080: Changed the Field No. to +0080

Form 2106EZ Worksheet (3)

- Seq 0070: Changed the Field No. to *0070;
  Changed the Field Description to (AN or "STMbnn")
- Seq 0080: Changed the Field No. to +0080

Part 2, Section 8

Generic State Record

- Seq 0070e: Changed the Identification to "IAT Indicator";
  Changed the Field Description to ("X" or blank)

Part 3, Section 6

Authentication

- Seq 0075: Change the Field Description to I = Practitioner PIN
  Form 4868 w/EFW

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1409" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200912", YYYYMM
0766	Filler		1	blank
0768	Excluded Sect 933 Puerto Rico Income Literal	38	4	"EPRI" or blank
0769	Excluded Sect 933 Puerto Rico Income Amount	38	12	N
0770	AGI Repeated	38	12	N
0772	Self 65 or Over Box	39a	1	"X" or blank
0774	Self Blind Box	39a	1	"X" or blank
0776	Spouse 65 or Over Box	39a	1	"X" or blank
0778	Spouse Blind Box	39a	1	"X" or blank
0783	Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	39b	1	"X" or blank
0788	Modified Standard Deduction Ind	40a	8	"SECTb933", "X" or blank
0789	Total Itemized or Standard Deduction	40a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0790	Schedule L Box	40b	1	"X" or blank
0800	AGI Less Deduction	41	12	N
0809	Housed Midwestern Displaced Individual Indicator	42	1	"X" or blank
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0935	Education Credits	49	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0950	Retirement Savings Contribution Credit	50	12	N
0955	Child Tax Credit	51	12	N
0985	Form 8396, Mortgage Interest Credit Block	52a	1	"X" or blank
0986	Form 8839, Adoption Credit Block	52b	1	"X" or blank
0987	Form 5695, Residential Energy Credit	52c	1	"X" or blank
0995	Credits from F8396, F8839 & F5695	52	12	N
1000	Form 3800 Block	53a	1	"X" or blank
1005	Form 8801 Block	53b	1	"X" or blank
1006	Specify Other Credit Block	53c	1	"X" or blank
*1010	Specify Other Credit Literal	53c	6	"8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn", or blank
1015	Other Credits	53	12	N
1020	Total Credits	54	12	N
1030	Tax Less Credits	55	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", "STATUTORY-EMP" or blank
1040	Self Employment Tax	56	12	N
1070	Railroad Retire Indicator	57	4	"RRTA" or blank
1080	Unreported Social Security and Medicare Tax	57	12	N
1085	Form 4137 Block	57a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1087	Form 8919 Block	57b	1	"X" or blank
1095	Retirement Tax Plan Literal	58	2	"NO" or blank
1100	Tax on Retirement Plans	58	12	N
1104	AEIC Payment Box	59a	1	"X" or blank
1106	Household Employment Taxes Box	59b	1	"X" or blank
1107	Additional Taxes	59	12	N
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", "453A(C)", "ADT", "72(M)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "STMbnn" or blank
+1111	Other Tax Amount	60	12	N
1112	COBRA Recapture Literal	60	5	"COBRA" or blank
1113	COBRA Recapture Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1115	F8611 Amount	60	12	N
1116	First-Time Homebuyer Cr Recapture Literal	60	5	"FTHCR" or blank
1117	First-Time Homebuyer Cr Recapture Amt	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1124	F8828 Amount	60	12	N
1125	F8834 Literal	60	5	"QEVCR" or blank
1126	F8834 Amount	60	12	N
1127	F8697 Literal	60	9	"FORMb8697" or blank
1128	F8697 Amount	60	12	N
1129	F8845 Literal	60	4	"IECR" or blank
1130	F8845 Amount	60	12	N
1131	F8882 Literal	60	5	"ECCFR" or blank
1132	F8882 Amount	60	12	N
1133	F8874 Literal	60	4	"NMCR" or blank
1134	F8874 Amount	60	12	N
1135	F8889 Literal	60	3	"HSA" or blank
1136	F8889 Amount	60	12	N
1137	AMVCR Literal	60	5	"AMVCR" or blank
1138	AMVCR Amount	60	12	N
1139	ARPCR Literal	60	5	"ARPCR" or blank
1140	ARPCR Amount	60	12	N
1141	F8866 Literal	60	9	"FORMb8866" or blank
1142	F8866 Amount	60	12	N
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	60	12	N
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	60	12	N
1148	Total Other Tax	60	12	N
1150	Total Tax	60	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1155	Other 1099 and AK Div W/H Literal	61	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	61	12	N
1158	W/H from Sch K-1 Literal	61	7	"SCHbK-1" or blank
1159	W/H from Sch K-1 Amount	61	12	N
1160	Total Federal Income Tax Withheld	61	12	N
1161	Divorced Spouse SSN	62	9	N or blank
1162	Divorced Literal	62	3	"DIV" or blank
1170	ES Payments	62	12	N
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank
1175	Making Work Pay/ Government Retiree Credit	63	12	N
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N
1189	Refundable Education Credit	66	12	N
1190	First-Time Homebuyer Credit	67	12	N
1197	F4868 Amount	68	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1198	Excess SS & Tier 1 RRTA Tax	69	12	N
1202	Form 2439 Block	70a	1	"X" or blank
1205	Form 4136 Block	70b	1	"X" or blank
1206	Form 8801 Block	70c	1	"X" or blank
1208	Form 8885 Block	70d	1	"X" or blank
1210	Other Payments	70	12	N
1245	Form 8689 Literal	71	9	"FORMb8689" or blank
1246	Form 8689 Amount	71	12	N
1250	Total Payments	71	12	N
1260	Overpaid	72	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	73a	12	N
1271	Form 8888 Block	73a	1	"X" or blank
1272	Routing Transit Number	73b	9	N or blank
1274	Checking Account Indicator	73c	1	"X" or blank
1276	Savings Account Indicator	73c	1	"X" or blank
1278	Depositor Account Number	73d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	74	12	N
1290	Amount Owed	75	12	N
1295	ES Penalty Indicator	76	1	NO ENTRY
1300	ES Penalty Amount	76	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1317	Filing A Community Property State Return		1	"X" or blank
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space

Field No.	Identification	Form Ref.	Length	Field Description
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN/ Preparer EIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0891" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200912", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	22	12	N
0772	Self 65 or Over Box	23a	1	"X" or blank
0774	Self Blind Box	23a	1	"X" or blank
0776	Spouse 65 or Over Box	23a	1	"X" or blank
0778	Spouse Blind Box	23a	1	"X" or blank
0783	Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	23b	1	"X" or blank
0788	Modified Standard Deduction Ind	24a	8	"SECTb933", "X" or blank
0789	Total Itemized or Standard Deduction	24a	12	N
0790	Schedule L Box	24b	1	"X" or blank
0800	AGI Less Deduction	25	12	N
0809	Housed Midwestern Displaced Individual Indicator	26	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0810	Exemption Amount	26	12	N
0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits	31	12	N
0950	Retirement Savings Contribution Credit	32	12	N
0955	Child Tax Credit	33	12	N
1020	Total Credits	34	12	N
1030	Tax Less Credits	35	12	N
1105	Advanced EIC Payments	36	12	N
1150	Total Tax	37	12	N
1155	Other 1099 and AK Div W/H Literal	38	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	38	12	N
1160	Total Federal Income Tax Withheld	38	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1170	ES Payments	39	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1175	Making Work Pay/ Government Retiree Credit	40	12	N
1178	EIC Literal	41a	3	NO ENTRY
1180	Earned Income Credit	41a	12	N
1183	EIC Eligibility	41a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	41b	12	N
1187	Additional Child Tax Credit	42	12	N
1189	Refundable Education Credit	43	12	N
1230	F4868 Literal	44	9	"FORMb4868" or blank
1231	F4868 Amount	44	12	N
1240	Excess SST Literal	44	10	"EXCESSbSST" or blank
1241	Excess SS Tax	44	12	N
1250	Total Payments	44	12	N
1260	Overpaid	45	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	46a	12	N
1271	Form 8888 Block	46a	1	"X" or blank
1272	Routing Transit Number	46b	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
1274	Checking Account Indicator	46c	1	"X" or blank |
1276	Savings Account Indicator	46c	1	"X" or blank |
1278	Depositor Account Number	46d	17	AN (includes hyphens or blank) |
1280	Applied to ES Tax	47	12	N |
1290	Amount Owed	48	12	N |
1295	ES Penalty Indicator	49	1	NO ENTRY |
1300	ES Penalty Amount	49	12	N |
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	"X" or blank
1360	Preparer SSN/ Preparer TIN/ Preparer EIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1142" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040SS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Tax Period		6	Value "200912", YYYYMM
0006	Filler		1	Blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0009	Form 1040-SS (PR) Literal		2	Values "PR" for 1040-PR "SS" for 1040-SS
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	NO ENTRY
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	NO ENTRY
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN, Taxpayer's name; allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	NO ENTRY
0064	Foreign City, State or Province, Postal Code		35	NO ENTRY
0066	Foreign Country		22	NO ENTRY
0070	Name Line 2		35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space
0087	State Abbreviation		2	A, Value "PR"
0095	Zip Code		12	N, Values "006nnnnnnnnn", "007nnnnnnnnn" or "009nnnnnnnnn"
0097	Address Ind		1	NO ENTRY

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
0130	Filing Status	1	1	Values 1 = Single, 2 = MFJ, 3 = MFS
0135	Overseas Extension Explanation		6	NO ENTRY
0140	Spouse's Name	1	25	AN (must be present if Filing Status = "3", otherwise blank)
*0170	Qualifying Child First Name - 1	2(a)	10	AN (first name), blank or "STMbnn"
+0171	Qualifying Child Last Name - 1	2(a)	15	AN (last name) or blank
+0172	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable special characters are alpha, hyphen or space (see special instructions)
+0175	Qualifying Child SSN - 1	2(b)	9	N or blank
+0177	Relationship - 1	2(c)	15	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO', "HIJA"
0180	Qualifying Child First Name - 2	2(a)	10	AN (first name), or blank
0181	Qualifying Child Last Name - 2	2(a)	15	'See 1st Occ.'

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
0182	Qualifying Child Name Control - 2		4	'See 1st Occ.'
0185	Qualifying Child SSN - 2	2(b)	9	'See 1st Occ.'
0187	Relationship - 2	2(c)	15	'See 1st Occ.'
0190	Qualifying Child First Name - 3	2(a)	10	'See 2nd Occ.'
0191	Qualifying Child Last Name - 3	2(a)	15	'See 1st Occ.'
0192	Qualifying Child Name Control - 3		4	'See 1st Occ.'
0195	Qualifying Child SSN - 3	2(b)	9	'See 1st Occ.'
0197	Relationship - 3	2(c)	15	'See 1st Occ.'
0200	Qualifying Child First Name - 4	2(a)	10	'See 2nd Occ.'
0201	Qualifying Child Last Name - 4	2(a)	15	'See 1st Occ.'
0202	Qualifying Child Name Control - 4		4	'See 1st Occ.'
0205	Qualifying Child SSN - 4	2(b)	9	'See 1st Occ.'
0207	Relationship - 4	2(c)	15	'See 1st Occ.'
1035	Exempt SE Tax Indicator		13	NO ENTRY
1040	Self-Employment Tax	3	12	NO ENTRY
1072	Household Employment Taxes	4	12	NO ENTRY
1074	F4137 Literal	5	11	NO ENTRY
1076	F4137 Amount	5	12	NO ENTRY
1078	Social Security & Medicare Tax on Tips Literal	5	15	NO ENTRY

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
1080	Social Security & Medicare Tax on Tips Amount	5	12	NO ENTRY
1082	Social Security & Medicare Tax on GTLI Literal	5	15	NO ENTRY
1084	Social Security & Medicare Tax on GTLI Amount	5	12	NO ENTRY
1150	Total Tax	5	12	NO ENTRY
1170	ES Payments	6	12	NO ENTRY
1173	Estimated Payment Name Change	6	6	NO ENTRY
1188	Excess Social Security Tax	7	12	NO ENTRY
1192	Additional Child Tax Credit	8	12	N
1210	Health Coverage Tax Credit	9	12	NO ENTRY
1220	Government Retiree Credit	10	12	NO ENTRY
1250	Total Payments	11	12	N
1260	Overpaid	12	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	13a	12	N
1271	Form 8888 Block	13a	1	"X" or blank
1272	Routing Transit Number	13b	9	N
1274	Checking Account Indicator	13c	1	"X" or blank
1276	Savings Account Indicator	13c	1	"X" or blank

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
1278	Depositor Account Number	13d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	14	12	N
1290	Amount Owed	15	12	NO ENTRY
1295	ES Penalty Indicator		1	NO ENTRY
1300	ES Penalty Amount		12	NO ENTRY
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	NO ENTRY
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	NO ENTRY
1326	Personal Representative		1	NO ENTRY
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

FORM 1040-SS (PR) PAGE 1 U.S. Self-Employment Tax Return Add'l Chld Tx Crdt

Field No.	Identification	Form Ref.	Length	Field Description
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN/ Preparer EIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0538" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0246	Record ID		6	"FRMbbb"
0248	Form Number		6	"2210bb"
0258	Page Number		5	"PG03b"
0262	Taxpayer Identification Number		9	N (Primary SSN)
0263	Filler		1	Blank
0264	Form Occurrence Number		7	N 0000001
0265	Required Installment A	18(a)	12	N
0275	Required Installment B	18(b)	12	N
0285	Required Installment C	18(c)	12	N
0295	Required Installment D	18(d)	12	N
0298	Estimated Tax Paid and Withheld A	19(a)	12	N
0303	Estimated Tax Paid and Withheld B	19(b)	12	N
0305	Estimated Tax paid and withheld C	19(c)	12	N
0308	Estimated Tax Paid and Withheld D	19(d)	12	N
0315	Applied Overpayment A	23(a)	12	N
0325	Underpayment A	25(a)	12	N
0335	Overpayment A	26(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N
0565	Underpayment D	25(d)	12	N
0575	Period Beg Apr 16 Days (a)	27(a)	3	N
0578	Period Beg Apr 16 Penalty (a)	28(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0590	Period Beg Jan 1 Days (a)	29(a)	3	N
0592	Period Beg Jan 1 Penalty (a)	30(a)	12	N
0608	Period Beg Apr 16 Days (b)	27(b)	3	N
0611	Period Beg Apr 16 Penalty (b)	28(b)	12	N
0623	Period Beg Jan 1 Days (b)	29(b)	3	N
0624	Period Beg Jan 1 Penalty (b)	30(b)	12	N
0626	Period Beg Apr 16 Days (c)	27(c)	3	N
0628	Period Beg Apr 16 Penalty (c)	28(c)	12	N
0636	Period Beg Jan 1 Days (c)	29(c)	3	N
0638	Period Beg Jan 1 Penalty (c)	30(c)	12	N
0655	Period Beg Jan 1 Days (d)	29(d)	3	N
0657	Period Beg Jan 1 Penalty (d)	30(d)	12	N
0667	Waived Amount	31	12	N
@0669	Waiver Explanation	31	6	"STMbnn" or blank
0671	Total Underpayment	31	12	N

Field Identification No.		Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0580" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	Value "3468bb"
0002	Page Number		5	Value "PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Name of Lessor	1	35	AN
0030	Street Address of Lessor	2	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0031	Lessor City	2	22	AN, Allowable special character is: space
0032	Lessor State Abbreviation	2	2	A (Standard Postal state Abbreviations)
0033	Lessor Zip Code	2	12	N (left-justified)
0040	Description of Property	3	80	AN
0050	Amount for Acquired	4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0208	Amt of Integrated Gasification	5a	12	N
0211	Integrated Gasification Credit	5a	12	N
0215	Amount of Coal-Based Technology 1	5b	12	N
0220	Coal-Based Technology 1 Credit	5b	12	N
0225	Amount of Coal-Based Technology 2	5c	12	N
0230	Coal-Based Technology 2 Credit	5c	12	N
0235	Add Lines 5a, 5b and 5c	5d	12	N
0240	Amt of Qual. Invest in Qual. Gasification	6a	12	N
0245	Qual. Invest in Qual. Gasification Credit	6a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0250	Amt of Qualified Investment in Property	6b	12	N
0255	Qualified Investment in Property Credit	6b	12	N
0260	Add Lines 6a and 6b	6c	12	N
0262	Amt of Advanced Energy Project Property	7	12	N
0264	Advanced Energy Project Property Credit	7	12	N
0265	Applicable Unused Investment Credit	8	12	N
0270	Add Lines 5d, 6c, 7 and 8	9	12	N
0275	Section 47(d)(5) Election Box	10a	1	"X" or blank
0280	Test Period Begin Date	10b	8	YYYYMMDD
0285	Test Period End Date	10b	8	YYYYMMDD
0290	Adjusted Basis of Building Amt	10c	12	N
0295	Amt of Qualified Rehabilitation Expenditures	10d	12	N
0300	Pre 1936 Buildings in the Gulf Opportunity Zone	10e	12	N
0305	Calculated Pre 1936 Bldgs Gulf Opportunity Zone	10e	12	N
0310	Pre 1936 Bldgs Affected by a Midwest Disaster	10f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0315	Calc Pre 1936 Bldgs Affected by a Midwest Disaster	10f	12	N
0320	Other Pre 1936 Buildings	10g	12	N
0325	Calculated Other Pre 1936 Buildings	10g	12	N
0328	Historic Structure Certification on File	10g	1	"Y" or blank
0330	Cert. Historic Structures Gulf Opportunity Zone	10h	12	N
0335	Calc Cert Historic Struct - Gulf Opportunity Zone	10h	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0360" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0349	Record ID		6	"FRMbbb"
0350	Form Number		6	"3468bb"
0351	Page Number		5	"PG02b"
0352	Taxpayer Identification Number		9	N (Primary SSN)
0353	Filler		1	
0354	Form Occurrence Number		7	N 0000001
0355	Cert Hist Struct Affected by Midwest Disaster	10i	12	N
0360	Calc Cert Hist Struct Affected by Midwest Disaster	10i	12	N
0365	Other Certified Historic Structures	10j	12	N
0370	Calculated Other Certified Historic Structures	10j	12	N
0372	NPS Project Number Indicator Box	10k	1	"X" or blank
0374	Pass Through EIN Indicator Box	10k	1	"X" or blank
0376	Copy of Application Indicator Box	10k	1	"X" or blank
0385	Assigned NPS Project Num. or the Pass Through EIN	10k	18	N or blank, allowable character: hyphen (-)
0390	Date of NPS Approval	10l	8	DT

Field No.	Identification	Form Ref.	Length	Field Description
0395	Rehabilitation Credit (Schedule K-1, Form 1065)	10m	12	NO ENTRY
0400	Basis of Geothermal Energy and Solar Energy	11a	12	N
0405	Credit for Geothermal Energy and Solar Energy	11a	12	N
0410	Basis of Solar Illumination during the Tax Year	11b	12	N
0413	Credit for Solar Illumination during the Tax Year	11b	12	N
0414	Basis of Fuel Cell Prop in Svc after 12-31-2005	11c	12	N
0416	Credit for Fuel Cell Prop in Svc after 12-31-2005	11c	12	N
0417	Basis of Fuel Cell Kilowatt Capacity Property	11d	12	N
0418	Credit for Fuel Cell Kilowatt Capacity Property	11d	12	N
0419	Enter the Lesser of Line 11c or 11d	11e	12	N
0420	Basis of Qualified Fuel Cell Property	11f	12	N
0425	Credit for Qualified Fuel Cell Property	11f	12	N
0430	Applicable Kilowatt Capacity Property	11g	12	N
0435	Applicable Kilowatt Capacity Property Amt	11g	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0440	Enter the Lesser of 11f or 11g	11h	12	N
0445	Basis of Qualified Microturbine Property	11i	12	N
0450	Credit for Qualified Microturbine Property	11i	12	N
0455	Kilowatt Capacity of QLFY Microturbine Property	11j	12	N
0460	Kilowatt Capacity of QLFY Microturbine Prop Amt	11j	12	N
0465	Enter the Lesser of Line 11i or 11j	11k	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
	Byte Count		4	"0289" for Fixed; "nnnn" for variable format	||
	Start of Record Sentinel		4	Value "****"	
0467	Record ID		6	"FRMbbb"	||
0468	Form Number		6	"3468bb"	||
0469	Page Number		5	"PG03b"	||
0470	Taxpayer Identification Number		9	N (Primary SSN)	||
0471	Filler		1	blank	||
0472	Form Occurrence Number		7	N 0000001	||
0474	Basis of Combined Heat and Power Property	11l	12	N	||
0475	Credit for Combined Heat and Power Property Amt	11l	12	N	||
0480	Megawatt or Horsepower Divider	11m	6	R	||
0485	Multiply Line 11i by 11j	11n	12	N	||
0486	Basis of Property after 10-3-2008	11o	12	N	||
0487	Basis of Property after 10-3-2008 Amt	11o	12	N	||
0488	Enter the Smaller of 11o or $4,000	11p	12	N	||
0490	Basis of Small Wind Energy Property	11q	12	N	||
0495	Credit for Small Wind Energy Property	11q	12	N	||
0505	Basis of Geothermal Heat Pump Property	11r	12	N	||

FORM 3468 PAGE 3 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0510	Credit for Geothermal Heat Pump Property	11r	12	N ‖
0512	Basis of Qualified Investment Property	11s	12	N ‖
0514	Credit for Qualified Investment Property	11s	12	N ‖
				--‖
0520	Applicable Used Investment Credit	12	12	N ‖
0525	Add Lines 10e through 10j...	13	12	N ‖
0530	Rehabilitation and Energy Cr included in Line 13	14	12	N ‖
0535	Subtract Line 14 from Line 13	15	12	N ‖
0540	Rehabilitation and Energy Credits Allowed for 2009	16	12	N ‖
0543	Carryforward of Rehabilitation Credit	17	12	N ‖
0545	Carryback of Rehabilitation & Energy Cr from 2009	18	12	N ‖
0550	Add Lines 15 through 18	19	12	N ‖

Record Terminus Character 1 Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0810" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4684bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0011	Revenue Procedure 2009-20 Indicator		1	"X" or blank
*0015	Property Desc A (1)	1A	56	AN or "STMbnn"
+0020	Cost or Other Basis (1)	2A	12	N
+0030	Insurance (1)	3A	12	N
*+0040	Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050	Fair Market Value Before Theft (1)	5A	12	N
+0060	Fair Market Value After Theft (1)	6A	12	N
+0070	Line 5 minus Line 6 (1)	7A	12	N
+0080	Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090	Line 8 minus line 3 (1)	9A	12	N
0100	Property Desc B (2)	1B	56	AN

Field No.	Identification	Form Ref.	Length	Field Description
0110	Cost or Other Basis (2)	2B	12	N
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10	12	N
0380	Applicable Amount	11	12	N
0390	Net Casualty or Theft Loss	12	12	N
0400	Total Line 12 Amount	13	12	N
0410	Total Casualty or Theft Gain	14	12	N
0420	Line 14 more than Line 13	15	12	N
0430	Line 13 more than Line 14	16	12	N
0435	Add Amount from Line 12	17	12	N
0439	Yes Box Indicator	18	1	"X" or blank
0441	No Box Indicator	18	1	"X" or blank
0443	Total Amount from Box Ind	18	12	N
0446	Subtract Line 18 from Line 16	19	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0456	10% of Adjusted Gross Income	20	12	N
0458	Subtract Line 20 from Line 19	21	12	N
0459	Add Lines 18 and 21	22	12	N
	Record Terminus Character		1	Value "#"

FORM 5405 First-Time Homebuyer Credit and Repayment of...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0284" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5405bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	SSN		9	N
0020	Street Address of Home	A	35	AN, Allowable special characters are space, slash, and hyphen.
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N (left justified)
0060	Date Acquired	B	8	YYYYMMDD
0070	Maximum Allowable Amount	1	12	N
0080	Modified Adjusted Gross Income	2	12	N
0090	Subtract Maximum from Amt on Line 2	3	12	N
0100	Divide Line 3 by $20,000	4	6	R
0110	Multiply Line 1 by Line 4	5	12	N
0120	Credit	6	12	N

FORM 5405 First-Time Homebuyer Credit and Repayment of...

Field No.	Identification	Form Ref.	Length	Field Description
0130	Date of Main Home Change	7	8	DT (YYYYMMDD) |
0140	Sold Home to Unrelated Person With Gain	8a	1	"X" or blank |
0150	Sold Home to Unrelated Person Without Gain	8b	1	"X" or blank |
0160	Sold Home to Related Person	8c	1	"X" or blank |
0170	Converted Home to Rental or Business Use	8d	1	"X" or blank |
0180	Transferred Home to Ex-Spouse	8e	1	"X" or blank |
0185	Ex-Spouse Name	8e	35	AN ||
0190	Home was Destr, Condemn, or Disp/ Acq New Home	8f	1	"X" or blank |
0200	Home was Destr, Condemn, or Disp/No New Home	8g	1	"X" or blank |
0210	Taxpayer Deceased	8h	1	"X" or blank |
0220	2008 Credit Amount Claimed	9	12	N |
0230	Gain on Sale of Main Home	10	12	N |
0240	Repayment Amount	11	12	N |
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0235" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5695bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Identifying Number of Taxpayer		9	N
0020	Main Home Located in United States - Yes	1	1	"X" or blank
0030	Main Home Located in United States - No	1	1	"X" or blank
0040	Reduce Heat Loss/ Gain in Your Home	2a	12	N
0050	Exterior Window/ Skylights	2b	12	N
0060	Exterior Doors	2c	12	N
0070	Metal/Asphalt Roof	2d	12	N
0080	Energy-Efficient Building Property	3a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0090	Qualified Natural Gas, Propane, Oil Furnace, etc.	3b	12	N
0100	Advanced Main Air Circulating Fan	3c	12	N
0110	Add Lines 2a through 3c	4	12	N
0125	Multiply Line 4 by 30%	5	12	N
0127	Maximum Credit Amount	6	12	N
0129	More than One Main Home	6	1	"X" or blank
0135	Enter Smaller of Line 5 or Line 6	7	12	N
0145	Taxes from Form 1040	8	12	N
0155	Credits from Form 1040	9	12	N
0165	Subtract Credits from taxes	10	12	N
0175	Nonbusiness Energy	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0310" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6478bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Ethanol Fuel Production (Gallons)	1(a)	12	N
0030	Total Qualified Ethanol Fuel	1(c)	12	N
0036	Alcohol 190 Proof or more and in Fuel Mixtures	2(a)	12	N
0038	Total Alcohol 190 or more and in Fuel Mixtures	2(c)	12	N
0046	Alcohol 150 to 189 Proof and in Fuel Mixtures	3(a)	12	N
0048	Total 150 to 189 Proof and in Fuel Mixtures	3(c)	12	N
0076	Biofuel Made after 2008 that is Alcohol	4(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0078	Total Biofuel Made after 2008 that is Alcohol	4(c)	12	N
0079	Biofuel Made after 2008 that is not Alcohol	5(a)	12	N
0082	Total Biofuel Made after 2008 that is not Alcohol	5(c)	12	N
0085	Amount to Include in Income	6	12	N
0100	Partnerships, etc. Fuel Credits	7	12	N
0110	Add Lines 6 and 7	8	12	N
0120	Credit from Passive Activities	9	12	N
0130	Previous Total minus Passive Activities Credit	10	12	N
0140	Passive Activity Credit Allowed	11	12	N
0148	Carry-forward of Credit	12	12	N
0150	Carry-back Credit	13	12	N
0155	Current Year Credit for Alcohol Used as Fuel	14	12	N
0158	Allocated to Beneficiaries	15	12	NO ENTRY
0168	Attach 1041 Statement	15	6	NO ENTRY
0180	Estate and Trust Current Year Credit	16	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0350" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8586bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Number of Forms 8609-A Attached before 2008	1	3	N ||
@0025	Multiple BLDG Project Schedule before 2008	1	6	"STMbnn" or blank ||
0050	Decrease in the QLFY Basis - Yes Box	2	1	"X" or blank ||
0060	Decrease in the QLFY Basis - No Box	2	1	"X" or blank ||
*0070	BLDG ID Number - BIN1	2(i)	9	AN or "STMbnn" ||
+0080	BLDG ID Number - BIN2	2(ii)	9	AN ||
+0090	BLDG ID Number - BIN3	2(iii)	9	AN ||
+0100	BLDG ID Number - BIN4	2(iv)	9	AN ||
@0105	CR ATTR to more than one BLDG Sch	3	6	"STMbnn" or blank ||

Field No.	Identification	Form Ref.	Length	Field Description
0110	Current Year Credit before 2008	3	12	N ‖
0120	LIHC from PARTS/S Corps, Estates before 2008	4	12	N ‖
0130	Add Lines 3 and 4	5	12	N ‖
0140	Allocated to Beneficiaries	6	12	NO ENTRY ‖
0150	Estate and Trust	7	12	NO ENTRY ‖
0160	Number of Forms 8609-A Attached after 2007	8	3	N ‖
@0165	Multiple BLDG Project Schedule after 2007	8	6	"STMbnn" or blank ‖
0190	DECR in the QLFY Basis - Yes Box	9	1	"X" or blank ‖
0200	DECR in the QLFY Basis - No Box	9	1	"X" or blank ‖
*0210	BLDG ID Number - BIN1	9(i)	9	AN or "STMbnn" ‖
+0220	BLDG ID Number - BIN2	9(ii)	9	AN ‖
+0230	BLDG ID Number - BIN3	9(iii)	9	AN ‖
+0240	BLDG ID Number - BIN4	9(iv)	9	AN ‖
@0250	CR ATTR to more than one BLDG Sch after 2007	10	6	"STMbnn" or blank ‖
0260	Current Year Credit after 2007	10	12	N ‖
0270	LIHC after 2007 from PARTS/S CORP	11	12	N ‖
0280	Add Lines 10 and 11	12	12	N ‖

Field No.	Identification	Form Ref.	Length	Field Description	
0290	LIHC from Passive Acty	13	12	N	||
0300	Subtract Line 13 from Line 12	14	12	N	||
0310	LIHC from Passive Acty	15	12	N	||
0320	Carryforward LIHC to 2009	16	12	N	||
0340	Carryback LIHC from 2010	17	12	N	||
0350	Add Lines 14 thru 17	18	12	N	||
0360	Allocated to Beneficiaries of Estate or Trust	19	12	NO ENTRY	||
0370	Estate and Trust	20	12	NO ENTRY	||
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0700" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0080	Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0090	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0100	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0110	Date Vehicle Placed in Service 1	2a	8	DT (MMDDYYYY)
+0120	Cost of the Vehicle 1	3a	12	N
*+0130	Business/Investment Use Percentage 1	4a	6	R or "STMbnn"
+0140	Multiply Line 3 by Line 4 1	5a	12	N
+0150	Section 179 Expense Deduction 1	6a	12	N
+0160	Subtract Line 6 from Line 5 1	7a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+0170	Multiply Line 7 by Appropriate Percentage 1	8a	12	N
+0180	Vehicle 1 Credit	10a	12	N
0190	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0200	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-)
0210	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-)
0220	Date Vehicle Placed in Service 2	2b	8	DT (MMDDYYYY) or blank
0230	Cost of the Vehicle 2	3b	12	N
0240	Business/Investment Use Percentage 2	4b	6	R
0250	Multiply Line 3 by Line 4 2	5b	12	N
0260	Section 179 Expense Deduction 2	6b	12	N
0270	Subtract Line 6 from Line 5 2	7b	12	N
0280	Multiply Line 7 by Appropriate Percentage 2	8b	12	N
0290	Vehicle 2 Credit	10b	12	N
0300	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0310	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-)
0320	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-)

Field No.	Identification	Form Ref.	Length	Field Description
0330	Date Vehicle Placed in Service 3	2c	8	DT (MMDDYYYY) or blank
0340	Cost of the Vehicle 3	3c	12	N
0350	Business/Investment Use Percentage 3	4c	6	R
0360	Multiply Line 3 by Line 4 3	5c	12	N
0370	Section 179 Expenses Deduction 3	6c	12	N
0380	Subtract Line 6 from Line 5 3	7c	12	N
0390	Multiply Line 7 by Appropriate Percentage 3	8c	12	N
0400	Vehicle 3 Credit	10c	12	N
0410	Add Columns (a) through (c) on Line 10	11	12	N
0420	Qualified Plug-in EVC from Partsh/S-Corp	12	12	N
0430	Business/Investment Part of Credit	13	12	N
*0440	Amt from Line 3 or Subtract Line 5 from Line 3 V1	14a	12	N or "STMbnn"
+0450	Multiply Line 14 by Appropriate Percentage V1	15a	12	N
+0460	Maximum Credit per Vehicle 1	16a	12	N
+0470	Vehicle 1 Credit	17a	12	N
0480	Amt from Line 3 or Subtract Line 5 from Line 3 V2	14b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0500	Multiply Line 14 by Appropriate Percentage V2	15b	12	N
0510	Maximum Credit per Vehicle 2	16b	12	N
0520	Vehicle 2 Credit	17b	12	N
0530	Amt from Line 3 or Subtract Line 5 from Line 3 V3	14c	12	N
0540	Multiply Line 14 by Appropriate Percentage V3	15c	12	N
0550	Maximum credit per Vehicle 3	16c	12	N
0560	Vehicle 3 Credit	17c	12	N
0570	Add Columns (a) through (c) on Line 17	18	12	N
0580	Regular Tax before Credits	19	12	N
0600	Personal Credits from Form 1040/ 1040NR	20	12	N
0610	Subtract Line 20 from Line 19	21	12	N
0620	Personal Use Part of Credit	22	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0172" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0700	Record ID		6	"FRMbbb"
0701	Form Number		6	"8834bb"
0702	Page Number		5	"PG02b"
0703	Taxpayer Identification Number		9	N (Primary SSN)
0704	Filler		1	blank
0705	Form Occurrence Number		7	N 0000001
0710	Identifying Number		9	NO ENTRY
0740	Passive Activity Credits Allowed	23	12	N
0750	Regular Tax before Credits	24	12	N
0760	Foreign Tax Credit	25a	12	N ||
0770	Credits from Form 1040	25b	12	N ||
0780	American Samoa Economic Credit (Form 5735)	25c	12	N
0800	Total Credits	25d	12	N
0810	Net Regular Tax	26	12	N
0820	Tentative Minimum Tax	27	12	N
0830	Excess of Net Tax over Tentative Minimum Tax	28	12	N
0840	Qualified Electric Vehicle Credit	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

FORM 8862 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1052" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Year for Which You Are Filing This Form	1	4	Value "2009"
0012	Income Reported Incorrectly - Yes	2	1	"X" or blank
0014	Income Reported Incorrectly - No	2	1	"X" or blank
0020	Qualifying Child of Another Person - Yes Box	3	1	"X" or blank
0030	Qualifying Child of Another Person - No Box	3	1	"X" or blank
0062	Number of Days Child 1 Lived in U.S.	4A	3	N
0072	Number of Days Child 2 Lived in U.S.	4B	3	N
0076	Number of Days Child 3 lived in U.S.	4C	3	N

Field No.	Identification	Form Ref.	Length	Field Description	
0082	Child 1 Month and Day of Birth	5A(1)	4	N (MMDD)	||
0084	Child 1 Month and Day of Death	5A(2)	4	N (MMDD)	||
0092	Child 2 Month and Day of Birth	5B(1)	4	N (MMDD)	||
0094	Child 2 Month and Day of Death	5B(2)	4	N (MMDD)	||
0102	Child 3 Month and Day of Birth	5C(1)	4	N (MMDD)	||
0104	Child 3 Month and Day of Death	5C(2)	4	N (MMDD)	||
0133	Street Address During the Filing Tax Year - 1	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen	||
0137	City, State and Zip Code - 1	6A Child 1	25	AN	||
0141	Street Address During the Filing Tax Year - 2	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen	||
0144	City, State and Zip Code - 2	6A Child 1	25	AN	||
0145	Street Address During the Filing Tax Year - 3	6A Child 1	35	AN, Allowable special characters are space, slash, hyphen	||
0147	City, State and Zip Code - 3	6A Child 1	25	AN	||
0150	Address Same as Child 1	6B	1	"X" or blank	||
0246	Street Address During The Filing Tax Year - 1	6B Child 2	35	'See 1st Occ.'	||
0250	City, State and Zip Code - 1	6B Child 2	25	'See 1st Occ.'	||
0255	Street Address During the Filing Tax Year - 2	6B Child 2	35	'See 1st Occ.'	||

Field No.	Identification	Form Ref.	Length	Field Description	
0260	City, State and Zip Code - 2	6B Child 2	25	'See 1st Occ.'	||
0265	Street Address During the Filing Tax Year - 3	6B Child 2	35	'See 1st Occ.'	||
0270	City, State and Zip Code - 3	6B Child 2	25	'See 1st Occ.'	||
0272	Address Same as Child 1	6C	1	"X" or blank	||
0274	Address Same as Child 2	6C	1	"X" or blank	||
0276	Street Address during the Filing Tax Year-1	6C Child 3	35	'See 1st Occ.'	||
0278	City, State and Zip Code-1	6C Child 3	25	'See 1st Occ.'	||
0280	Street Address during the Filing Tax Year-2	6C Child 3	35	'See 1st Occ.'	||
0282	City, State and Zip Code-2	6C Child 3	25	'See 1st Occ.'	||
0284	Street Address during the Filing Tax Year-3	6C Child 3	35	'See 1st Occ.'	||
0286	City, State and Zip Code-3	6C Child 3	25	'See 1st Occ.'	||
0290	Other Person Lived w/Child - Yes	7	1	"X" or blank	||
0300	Other Person Lived w/Child - No	7	1	"X" or blank	||
0310	Other Person Name-1 Child 1	7A	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)	||
0320	Other Person Relationship-1 Child 1	7A	11	AN or blank	||

Field No.	Identification	Form Ref.	Length	Field Description	
0330	Other Person Name-2 Child 1	7A	35	'See 1st Occ.'	||
0340	Other Person Relationship-2 Child 1	7A	11	'See 1st Occ.'	||
0350	Other Person Name-3 Child 1	7A	35	'See 1st Occ.'	||
0360	Other Person Relationship-3 Child 1	7A	11	'See 1st Occ.'	||
0370	Other Person Same as Child 1	7B	1	"X" or blank	||
0380	Other Person Name-1 Child 2	7B	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)	||
0390	Other Person Relationship-1 Child 2	7B	11	AN or blank	||
0400	Other Person Name-2 Child 2	7B	35	'See 1st Occ.'	||
0410	Other Person Relationship-2 Child 2	7B	11	'See 1st Occ.'	||
0420	Other Person Name-3 Child 2	7B	35	'See 1st Occ.'	||
0430	Other Person Relationship-3 Child 2	7B	11	'See 1st Occ.'	||
0440	Other Person Living with Child 3, Same as Child 1	7C	1	"X" or blank	||
0450	Other Person Living with Child 3, Same as Child 2	7C	1	"X" or blank	||
0460	Other Person Name-1 Child 3	7C	35	AN, Allowable Special Characters are: Space, less-than (<), Hyphen (-) and Ampersand (&)	||

Field No.	Identification	Form Ref.	Length	Field Description	
0470	Other Person Relationship-1 Child 3	7C	11	AN or blank	||
0480	Other Person Name-2 Child 3	7C	35	'See 1st Occ.'	||
0490	Other Person Relationship-2 Child 3	7C	11	'See 1st Occ.'	||
0500	Other Person Name-3 Child 3	7C	35	'See 1st Occ.'	||
0510	Other Person Relationship-3 Child 3	7C	11	'See 1st Occ.'	||
0520	Number of Days You Lived in U.S.	8	3	N	||
0530	Number of Days Your Spouse Lived in U.S.	9	3	N	||
	Record Terminus Character		1	Value "#"	

FORM 8864 Biodiesel and Renewable Diesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0250" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8864bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
@0008	Statement in Lieu of Previously Filed Certificate		6	"STMbnn" or blank
0010	Identifying Number		9	NO ENTRY
0033	Biodiesel Gallons after 2008	1a	6	N
0036	Biodiesel Amount after 2008	1c	12	N
0040	Agri-Biodiesel Gallons	2a	6	N
0050	Agri-Biodiesel Amount	2c	12	N
0052	Renewable Diesel Gallons	3a	6	N
0054	Renewable Diesel Amount	3c	12	N
0073	Biodiesel Mixture Gallons after 2008	4a	6	N

FORM 8864 Biodiesel and Renewable Diesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0076	Biodiesel Mixture Amount after 2008	4c	12	N ‖
0080	Agri-Biodiesel Mix Gallons	5a	6	N ‖
0090	Agri-Biodiesel Mix Amount	5c	12	N ‖
0092	Renewable Diesel Mix Gallons	6a	6	N ‖
0094	Renewable Diesel Mix Amount	6c	12	N ‖
0096	Qualified Agri-Biodiesel Production Gallons	7a	6	N ‖
0098	Qualified Agri-Biodiesel Production Amount	7c	12	N ‖
0100	Total of All Biodiesel Fuels Amount	8	12	N ‖
0110	Pass-Through Credits	9	12	N ‖
0120	Current Year Credit	10	12	N ‖
@0125	Credit Division Schedule	10	6	"STMbnn" or blank ‖
0200	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY ‖
0210	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY ‖
	Record Terminus Character		1	Value "#"

FORM 8936 Qualified Plug-in Electric Drive Motor Vehicle...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0439" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8936bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0020	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0030	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0040	Date Vehicle was Placed in Service 1	2a	8	DT
+0050	Tentative Credit Vehicle 1	3a	12	N
+0060	Business/Investment Percentage Vehicle 1	4a	6	R
*+0070	Multiply Line 3 by Line 4 Vehicle 1	5(a)	12	N or "STMbnn" || --|| --||
0100	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0110	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank

Field No.	Identification	Form Ref.	Length	Field Description
0120	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0130	Date Vehicle was Placed in Service 2	2b	8	DT or blank
0140	Tentative Credit Vehicle 2	3b	12	N or blank
0150	Business/Investment Percentage Vehicle 2	4b	6	R or blank
0160	Multiply Line 3 by Line 4 Vehicle 2	5(b)	12	N or blank || --|| --||
0190	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0200	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0210	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0220	Date Vehicle was Placed in Service 3	2c	8	DT or blank
0230	Tentative Credit Vehicle 3	3c	12	N or blank
0240	Business/Investment Percentage Vehicle 3	4c	6	R or blank
0250	Multiply Line 3 by Line 4 Vehicle 3	5(c)	12	N or blank || --|| --||
0280	Add Cols (a) through (c) on Line 5	6	12	N ||
0290	Qualified Plug-in EDMVC from Partsh/S-Corp	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0300	Business/Investment Part of Credit	8	12	N
*0310	Amt from Line 3 or Subtract Line 5 from 3 (V1)	9(a)	12	N or "STMbnn" || --|| --||
0340	Amt from Line 3 or Subtract Line 5 from 3 (V2)	9(b)	12	N || --|| --||
0370	Amt from Line 3 or Subtract Line 5 from 3 (V3)	9(c)	12	N || --|| --||
0400	Add Cols (a) through (c) on Line 9	10	12	N ||
0410	Total Tax from F1040	11	12	N
0420	Other Specific Credits	12	12	N or blank
0430	Subtract Line 12 from Line 11	13	12	N or blank
0440	Personal Use Part of Credit	14	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0333" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"CEZbWS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	Percentage of Nondeductible Expenses	1	6	R
0030	Number of Business Miles	2	6	N
0040	Total Mileage	2	12	N
0050	Meals/Entertainment	3	12	N
0060	Total Meals/ Entertainment	3	12	N
*0070	Other Expense Item 1	4a	25	AN or "STMbnn" ||
+0080	Other Expense Amount 1	4a	12	N ||
0090	Other Expense Item 2	4b	25	AN
0100	Other Expense Amount 2	4b	12	N
0110	Other Expense Item 3	4c	25	AN
0120	Other Expenses Amount 3	4c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0130	Other Expense Item 4	4d	25	AN
0140	Other Expense Amount 4	4d	12	N
0150	Other Expense Item 5	4e	25	AN
0160	Other Expense Amount 5	4e	12	N
0170	Total Other Expenses	4f	12	N
0180	Total Schedule C/C-EZ Expenses	5	12	N
0190	Nondeductible Schedule C/C-EZ Expenses	6	12	N
0200	Allowed Deduction	7	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0357" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"WSbbbb"
0001	Record Number		6	"2106WS"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000002
0010	SSN of Minister		9	N
0020	% of Nondeductible Expenses Worksheet 1	1	6	R
0030	Number of Business Miles	2	6	N
0040	Total Mileage	2	12	N
0050	Meals/Entertainment	3	12	N
0060	Allowable Meals/ Entertainment	3	12	N
*0070	Other Expenses Item 1	4a	25	AN or "STMbnn" ||
+0080	Other Expenses Amount 1	4a	12	N ||
0090	Other Expenses Item 2	4b	25	AN
0100	Other Expenses Amount 2	4b	12	N
0110	Other Expenses Item 3	4c	25	AN
0120	Other Expenses Amount 3	4c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0130	Other Expenses Item 4	4d	25	AN
0140	Other Expenses Amount 4	4d	12	N
0150	Other Expenses Item 5	4e	25	AN
0160	Other Expenses Amount 5	4e	12	N
0170	Total Other Expenses	4f	12	N
0180	Total Form 2106/ 2106EZ Expenses	5	12	N
0190	Reimbursement not in Box 1 of Form W-2	6	12	N
0200	Total Unreimbursed Expenses	7	12	N
0210	Nondeductible Form 2106/2106EZ Expenses	8	12	N
0220	Allowed Deduction	9	12	N
	Record Terminus Character		1	Value "#"

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

```
Field # Identification                    Length  Description

************************ HEADER SECTION ***************************
Byte Count                                  4    "2754" for fixed;
                      "nnnn" for variable format
Start of Record Sentinel                    4    Value "****"
0000  Record ID Type                        6    "STbbbb"
0001  Form Number                           6    "0001bb"
0002  Page Number                           5    "PG01b"
0003  Taxpayer Identification Number        9    N (Primary SSN)
0004  Filler                                1    blank
0005  Form/Schedule Number                  7    N Value "0000001"
****************************************    *****************Header ends
0010  State Code                            2    A Values: AL AR AZ CO CT DC
                                                DE GA HI ID IL IN IA KS
                                                KY LA MD MI MO MS MT ND
                                                NE NC NJ NM NY OH OK OR
                                                PA RI SC UT VA VT WI WV
0011  CITY CODE                             2    A Reserved for future use
0015  Imperfect Return Indicator            1    A Value "E" = Exception Processing
       (IRS USE ONLY)                                  or blank
0016  ITIN/SSN Mismatch Indicator           1    A Value "M" = Mismatch
       (IRS USE ONLY)                                  ITIN/SSN or blank
0019  State-Only-Indicator                  2    "SO"(State Only return data)
0020  Declaration Control Number           14    N  Assigned by filer
        a.  First Two Positions             2    N  Value Always "00"
        b.  EFIN of Originator              6    N
        c.  Batch Number                    3    N  (000-999)
        d.  Serial Number                   2    N  (00-99)
        e.  Year Digit                      1    N  Value "0"                 |
*******************************************************************
0023    Return Sequence Number             16    N  Required Entry
        a.  ETIN of transmitter             5    N  Must Equal RSN
        b.  Trans Use Field                 2    N  in 1040, A or EZ
        c.  Julian Date of Tr               3    N
        d.  Trans Seq. Number               2    N  (01-99)
        e.  Seq Number of Ret               4    N  (0001-9999)
************* STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION ***************
0024    Direct Deposit/Debit Indicator      1    1 = Direct Deposit
                                                 2 = If Direct Debit
0025    Reserved-RTN-Flag                   1    N  For State Use Only
0027    Direct Debit Date                   8    N
0028    Direct Debit Amount                12    N
0030    State-Routing Transit               9    N  blank if no State DD
0032    State-RTN-Indicator (IRS Use Only)  1    N  0 = No state RTN Present
                                                    1 = State RTN found on FOMF
                                                    2 = State RTN not found on FOMF
0035    State-Deposit Acct No              17    AN blank if no State DD
0040    State-Checking-Acct                 1    "X" or blank
0048    State-Savings-Acct                  1    "X" or blank
************************ INDICATORS ***************************************
0049    On-Line-State-Return                1    A Value "O" = On-Line
```

Field #	Identification	Length	Description
********** PARTICIPANT SECTION **********			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
**********ENTITY SECTION **********			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0062	Date of Death Primary	8	N
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. **IAT indicator**	1	**"X" or blank** ||
0074	In C/O Address	35	AN
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only
0125	Spouse Signature	5	N PIN Use Only
0126	ERO EFIN/PIN	11	N

NOTE: If the return has a domestic address, the following must be present: (Seq 075), (Seq 095), (Seq 0100)
If the return has a foreign address, the following must be present (Seq 077), (Seq 087), and (Seq 098)

********** CONSISTENCY SECTION **********			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.

Field #	Identification	Length	Description	
********** ALPHANUMERIC SECTION **********				
0300	Alphanumeric Field 1	80	AN	
	a. Software Developer Code	10	AN	
	b. Paid Preparer Name	31	AN	1040 Seq 1340
	c. Preparer Phone Number	10	AN	
	d. Non-Paid Preparer	13	AN	1040 Seq 1338
	e. Preparer State EIN	16	AN	
0305	Alphanumeric Field 2	80	AN	
0310	Alphanumeric Field 3	80	AN	
0315	Alphanumeric Field 4	80	AN	
0320	Alphanumeric Field 5	80	AN	
0325	Alphanumeric Field 6	80	AN	
0330	Alphanumeric Field 7	80	AN	
********** SIGNED NUMERIC SECTION **********				
0350	Numeric Field 1	12	N	
0355	Numeric Field 2	12	N	
0360	Numeric Field 3	12	N	
0365	Numeric Field 4	12	N	
0370	Numeric Field 5	12	N	
0375	Numeric Field 6	12	N	
0380	Numeric Field 7	12	N	
0385	Numeric Field 8	12	N	
0390	Numeric Field 9	12	N	
0395	Numeric Field 10	12	N	
0400	Numeric Field 11	12	N	
0405	Numeric Field 12	12	N	
0410	Numeric Field 13	12	N	
0415	Numeric Field 14	12	N	
0420	Numeric Field 15	12	N	
0425	Numeric Field 16	12	N	
0430	Numeric Field 17	12	N	
0435	Numeric Field 18	12	N	
0440	Numeric Field 19	12	N	
0445	Numeric Field 20	12	N	
0450	Numeric Field 21	12	N	
0455	Numeric Field 22	12	N	
0460	Numeric Field 23	12	N	
0465	Numeric Field 24	12	N	
0470	Numeric Field 25	12	N	
0475	Numeric Field 26	12	N	
0480	Numeric Field 27	12	N	
0485	Numeric Field 28	12	N	
0490	Numeric Field 29	12	N	
0495	Numeric Field 30	12	N	
0500	Numeric Field 31	12	N	
0505	Numeric Field 32	12	N	
0510	Numeric Field 33	12	N	
0515	Numeric Field 34	12	N	
0520	Numeric Field 35	12	N	
0525	Numeric Field 36	12	N	
0530	Numeric Field 37	12	N	
0535	Numeric Field 38	12	N	
0540	Numeric Field 39	12	N	
0545	Numeric Field 40	12	N	
0550	Numeric Field 41	12	N	
0555	Numeric Field 42	12	N	
0560	Numeric Field 43	12	N	
0565	Numeric Field 44	12	N	
0570	Numeric Field 45	12	N	
0575	Numeric Field 46	12	N	
0580	Numeric Field 47	12	N	
0585	Numeric Field 48	12	N	
0590	Numeric Field 49	12	N	
0595	Numeric Field 50	12	N	
0600	Numeric Field 51	12	N	
0605	Numeric Field 52	12	N	
0610	Numeric Field 53	12	N	
0615	Numeric Field 54	12	N	

Generic Record (Continued)

Field #	Identification	Length	Description
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N
	Record Terminus	1	Value #

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0295" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "ATHbbb(6b)PG01b (9n)b(7n)" [(6b) = 6 Blanks (9n) = Primary SSN (7n) = 0000001]
0008	PIN Type Code		1	P = Practitioner S = Self-Select Practitioner O = Self-Select - On-line
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N or blank
0025	Primary Prior Year PIN or Electronic Filing PIN		5	N or blank
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N or blank
0055	Spouse Prior Year PIN or Electronic Filing PIN		5	N or blank
0065	Spouse Signature		5	N (PIN)
0070	Signature Date		8	YYYYMMDD

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
0075	Jurat/Disclosure Code		1	E = Form 4868, w/wo EFW F = Form 9465 G = Form 2350 Self Select PIN H = Form 56 I = Practitioner PIN Form 4868 w/EFW ‖
0080	PIN Authorization Code		1	1 = Taxpayer Entered PIN 2 = ERO entered Primary PIN 3 = ERO entered Spouse PIN 4 = ERO entered both PINs
0090	ERO EFIN/PIN		11	N
0100	Signature of Preparer Other Than Taxpayer (Form 2350)		35	AN
0110	Signature Explanation (Form 2350)		80	AN
0120	Fiduciary Name (Form 56)		35	AN
0130	Fiduciary Title (Form 56)		20	AN

Record Terminus Character 1 Value “#”

Note: The fields for the Primary and Spouse Self-Select PINs are also in the document record.